



OFFICIAL GAZETTE GOVERNMENT OF GOA

EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

3/2/2006-Fin(R&C)(5)

In exercise of the powers conferred by clauses (i) and (ii) of sub-section (5) of section 3 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter called as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'A', 'B', 'C', 'D' and 'E' appended to the said Act, as follows, namely:—

(I) In Schedule 'A' appended to the said Act, for existing entries against Sr. Nos. 1, 2, 3 and 4 the following entries shall be substituted, namely:—

"1. Exhibition of cinema films by cinema halls or theatres having valid licence for exhibition under the Cinematograph Act, 1952 (Central Act 37 of 1952) and under the Goa, Daman and Diu Cinematograph Rules, 1965:—

- (a) On payment for admission Nil.
not exceeding Rs. 50/-.
- (b) On payment for admission 20% of the amount
exceeding Rs. 50/- but not paid for admission.
exceeding Rs. 100/-.
- (c) On payment for admission 30% of the amount
exceeding Rs. 100/-.
paid for admission.

Note:- For tickets exceeding denomination of Rs. 50/-, the entertainment tax should be charged separately in the ticket.

2. A horse race either live or displayed for viewing through any electronic media connected with the help of server application or otherwise, to which persons are admitted on payment.

3. Any amusement or exhibition or performance or pageant, whether held indoor or outdoor, to which the persons are admitted on payment:—

(a) On payment for admission not exceeding Rs. 100/-.	Nil.
(b) On payment for admission exceeding Rs. 100/- but not exceeding Rs. 500/-.	10% of the amount paid for admission.
(c) On payment for admission exceeding Rs. 500/-.	15% of the amount paid for admission.

4. Dance performances, musical performances, theatrical performances including cultural programmes ballet and drama to which persons are admitted on payment:—

(a) Dance performances and musical performances:	
(i) On payment for admission not exceeding Rs. 500/-.	10% of the amount paid for admission.

(ii) On payment for admission exceeding Rs. 500/-.

15% of the amount paid for admission.

“Schedule ‘D’
(See Section 3)

(b) Theatrical performances including cultural programmes and ballets:

(i) On payment for admission exceeding Rs. 100/-.

Nil.

(ii) On payment for admission exceeding Rs. 100/- but not exceeding Rs. 500/-.

10% of the amount paid for admission.

(iii) On payment for admission exceeding Rs. 500/-.

15% of the amount paid for admission.

(c) Drama.

Nil.

5. Game or sports (other than those specified in any of the Schedules appended to this Act), whether held indoor or outdoor, to which persons are admitted on payment.

Nil.”;

(II) In Schedule ‘B’ appended to the said Act, for entries against Serial No. 1 and 2, the following entries shall be substituted, namely:—

(1) River/boat cruise

15% of the amount paid for admission.

(2) Water sports or jet skiing or boat rides, parasailing or motor cart rides or any other similar activities of entertainment.

10% of the amount paid for admission.”;

(III) In Schedule ‘C’ appended to the said Act, against Serial No. (V), for the expression “Rs. 20/- per connection”, the expression “Rs. 25/- per connection” shall be substituted;

(IV) In Schedule ‘D’ appended to the said Act, for the existing entries, the following entries shall be substituted:—

Sr. No.	Class of Entertainment	Rate of Tax
1	2	3
1.	Providing entertainment through casino, casino games, disco pubs/clubs/institutions, organizations/proprietors.	Rs. 200/- per person visiting the place of casino plus 10% of the sale of chips/coins or the receipts received by the proprietor/operators towards casino games either on slot machine or table games or any other games provided in the casino.
(a)	By casino and casino games attached to hotels registered under the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988).	Rs. 200/- per person visiting the place of casino plus 10% of the sale of chips/coins or the receipts received by the proprietor/operators towards casino games either on slot machine or table games or any other games provided in the casino.
(b)	By casino and casino games provided on the offshore or floating vessels.	Rs. 200/- per person visiting the place of casino plus 10% of the sale of chips/coins or the receipts received by the proprietor/operators towards casino games either on slot machine or table games or any other games provided in the casino.
(c)	By disco pubs/clubs/institutions/organizations/proprietors/individuals.	10% of the amount paid for admission.

Note:-

- 1) The coupons for payment of entry fee of Rs. 200/- per person, as provided in column (3) above shall be printed by the Office of the Commissioner of Commercial Taxes and the casino operators shall be purchasing the said coupons on making necessary remittances into Treasury upon valid authorization by the Office of the Commissioner of Commercial Taxes.
- 2) Casino Operators shall sell the coupons to the persons visiting the casino and maintain a register of such visits thereby indicating the serial number of the coupons purchased by each of such visitors.
- 3) The counterfoils of the coupons sold shall be returned by the casino operator to the Office of the Commissioner of Commercial Taxes with the statement by 10th of every succeeding month or at the time of purchase of new coupons, whichever is earlier.
- 4) The Commissioner shall have powers to inspect the casinos and any person found entered in the casino without purchase of coupon as provided in

column (3) above, then the proprietor or the person running such casinos shall be penalized in terms of sub-section (4) of section 8A of the Act.”;

(V) In Schedule ‘E’ appended to the said Act, in column (2) for entries against Sr. Nos. (v) and (vi), the following entries shall be substituted, namely:—

“(v) Casino/casino games attached to hotels registered under the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988).	Rs. 5,000/-
(vi) Casino/casino games on the floating or offshore vessel.	Rs. 10,000/-

This notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary Fin.(R&C).

Porvorim, 28th April, 2008.



Department of Personnel

Notification

1/25/86-PER (Pt. file)

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, and in supersession of the existing Recruitment Rules for the relevant post, published vide Notification No. 1/25/86-PER (Pt. file) dated 17th October, 2006 in the Official Gazette, Series I No. 30 dated 26th October, 2006, the Governor of Goa hereby makes the following rules to regulate the recruitment to the Group ‘C’, Non-Ministerial, Non-Gazetted post, in the Office of Commissioner of Excise, Government of Goa, namely:—

1. Short title, application and commencement.—
(1) These rules may be called the Government of Goa, Office of Commissioner of Excise, Group ‘C’, Non-Ministerial, Non-Gazetted post, Recruitment Rules, 2008.

(2) They shall apply to the post specified in column (1) of the Schedule to these rules (hereinafter called as the “said Schedule”).

(3) They shall come into force from the date of their publication in the Official Gazette.

2. Number, classification and scale of pay.— The number of posts, classification of the said post and the scale of pay attached thereto shall be as specified in columns (2) to (4) of the said Schedule:

Provided that the Government may vary the number of posts specified in column (2) of the said Schedule from time to time subject to exigencies of work.

3. Method of recruitment, age limit and other qualifications.— The method of recruitment to the said post, age limit, qualifications and other matters connected therewith shall be as specified in columns (5) to (13) of the said Schedule.

4. Disqualification.— No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. Power to relax.— Where, the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving.— Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for Scheduled Castes, and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

By order and in the name of the Governor of Goa.

Yetindra M. Maralkar, Joint Secretary (Personnel).

Porvorim, 28th April, 2008.

SCHEDULE

Name/ Designa- tion of post	Number of posts	Classifi- cation	Scale of pay	Whether selection post or non- selec- tion post	Age limit for direct recruits	Whether the benefit of added years of service is admissible under Rule 30 of CCS (Pension) Rules, 1972	Educational and other qualifications required for direct recruits	Whether age & educational qualifications prescribed for the direct recruits will apply in the case of promoted recruits	Period of probation, if any	Method of recruitment, whether by direct recruitment or by promotion or by deputation/ transfer/contract	In case of recruit- ment by promotion/ deputation/transfer, grades from which promotion/ deputation/transfer is to be made	If a D.P.C. exists, what is its composition	Circumstances in which Goa Public Service Commission is to be consulted in making re- cruitment
1	2	3	4	5	6	6(a)	7	8	9	10	11	12	13
Sub- -Inspec- tor of Excise.	6 (2008)	Group 'C', (Sub- ject to varia- tion depend- ent on work- load).	Rs. 4000- -100- -6000.	Selec- tion. (Relaxable for Govern- ment servants upto 5 years in accor- dance with the instru- ctions or orders issued by the Govern- ment).	Not exceeding 40 years (Relaxable for Govern- ment servants upto 5 years in accor- dance with the instru- ctions or orders issued by the Govern- ment).	No Essential: (1) Higher Secondary School Certificate or e q u i v a l e n t qualifications/Senior Cambridge. (2) Physical requirement: Minimum height:- (i) 5 ft. 5 inches in case of male candidates. (ii) 5 ft. 2 inches in case of female candi- dates. (3) Knowledge of Konkani. Desirable: Knowledge of Marathi.	No Two years.	50% by promo- tion, failing which, by direct recruitment and 50% by direct recruitment.	Promotion: Excise Guards of the Department with 3 years regular service in the grade.	Group 'C', D.P.C./D.S.C.	N. A.		